



LOUISIANA DEPARTMENT OF REVENUE

STRATEGIC PLAN FY 2005-06 through FY 2009-10

July 1, 2004

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Agency's Vision, Mission, Philosophy Statements



Education

Photo by J Zietz

Our Vision

To be recognized as a leader in customer service through a unified effort of dedicated employees and continuous improvement.

Our Mission

To administer applicable laws and collect revenues to fund state services and programs.

Our Philosophy and Values



Infrastructure

UNITY	<i>One team, working together to accomplish common goals.</i>
COMMUNICATION	<i>An environment that encourages an ongoing creative exchange of ideas between employees and management.</i>
RESPONSIVENESS	<i>A focus on identifying and satisfying internal and external customer needs.</i>
PROFESSIONALISM	<i>A Reputation with internal and external customers of fairness, courtesy, and reliability.</i>
INTEGRITY	<i>An ethical standard of honesty and consistency.</i>
TRUST	<i>A mutual respect and a shared confidence between managers and all fellow employees.</i>



LDR Resources

STRATEGIC PLAN

TAX COLLECTION PROGRAM

MISSION

The mission of the Tax Collection Program in the Office of Revenue is to administer the state's tax and regulatory statutes fairly and efficiently.

Statutory Requirements are listed on pages 15 through 17.

GOALS

GOAL I. Ensure that the experience of doing business with the Department is easy and simple.

Vision 2020 2003Update Link:

2.8 - To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies.

OBJECTIVE I.1	<i>Increase percent of individual income tax returns filed electronically by 2% each year.</i>
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Strategy I.1.1	Increase public awareness about the availability and benefits of electronic filing options.
Strategy I.1.2	Increase use of online options for walk-in taxpayers.
Strategy I.1.3	Encourage tax practitioner participation.
Strategy I.1.4	Pursue legislation mandating electronic filing.

Performance Indicators:

Input:	Total number of individual income tax returns filed.
Outcome:	Total number of individual income tax returns filed electronically.
Efficiency:	Percentage of individual income tax returns filed electronically.

OBJECTIVE I.2	<i>Increase percent of business tax returns filed electronically by 2% each year.</i>
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Strategy I.2.1	Increase public awareness about the availability and benefits of electronic filing options.
Strategy I.2.2	Increase the number of business taxes that can be filed online.
Strategy I.2.3	Increase use of online options for walk-in taxpayers.
Strategy I.2.4	Develop standards and an interface for businesses and practitioners to transmit data electronically.
Strategy I.2.5	Pursue legislation to lower mandatory electronic filing thresholds.
Strategy I.2.6	Work with the Internal Revenue Service (IRS) as it develops electronic filing of corporate income tax returns.

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Performance Indicators:

Input:	Total number of business tax returns filed.
Outcome:	Total number of business tax returns filed electronically.
Efficiency:	Percentage of business tax returns filed electronically.

OBJECTIVE I.3 *Increase balance due returns paid electronically for individual income tax by .5% each year.*

Strategy I.3.1	Provide electronic payment options (e.g., credit and debit card payments, through the Louisiana EMALL, electronic check, and ACH debit web-payment programs).
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Performance Indicator:

Input:	Total number of individual income tax balance due returns.
Outcome:	Number of electronic remittances for individual income tax balance due returns.
Efficiency:	Percent of electronic payments transmitted for individual income tax balance due returns.

OBJECTIVE I.4 *Increase revenue from electronic remittances for business taxes to 80% by 2010.*

Strategy I.4.1	Provide electronic payment options (e.g., credit and debit card payments, through the Louisiana EMALL, electronic check, and ACH debit web-payment programs).
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Performance Indicators:

Input:	Total revenue from business taxes (in millions).
Input:	Total number of business tax payments received.
Outcome:	Revenue from electronic remittances for business taxes (in millions).
Outcome:	Number of electronic remittances for business taxes.
Efficiency:	Percent of revenue from business taxes that are remitted electronically.
Efficiency:	Percent of business tax payments remitted electronically.

OBJECTIVE I.5 *Institute online registration.*

Strategy I.5.1	Develop online registration option.
Strategy I.5.2	Market the online registration option internally and externally.

Performance Indicator:

Outcome:	Online registration implemented.
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OBJECTIVE I.6 *Institute online account access by 2010.*

Strategy I.6.1 Develop online account access.

Strategy I.6.2 Market the online account access feature.

Performance Indicator:

Outcome: Online access implemented.

OBJECTIVE I.7 *Institute online permit and exemption requests by 2010.*

Strategy I.7.1 Develop online permit and exemption application..

Strategy I.7.2 Market the online permit and exemption request feature.

Performance Indicator:

Outcome: Online permit and exemption request implemented.

GOAL II. Provide quality customer service.

Vision 2020 2003 Update Links:

2.8 - To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies

OBJECTIVE II.1 *Increase the percent of individual income tax refunds issued within 21 days of receipt to 96% by 2010.*

Strategy II.1.1 Simplify returns, instructions and reporting procedures.

Strategy II.1.2 Continuous evaluation of our processing methods to expedite refunds.

Strategy II.1.3 Educate staff, taxpayers and practitioners about the different methods of filing returns and promote the use of electronic filing and payment options.

Strategy II.1.4 Simplify the refund review and approval process.

Performance Indicator:

Input: Total number of individual income tax refunds issued.

Output: Number of individual income tax refunds issued within 21 days of receipt.

Efficiency: Percent of individual income tax refunds issued within 21 days.

OBJECTIVE II.2 *Increase the percent of business tax refunds issued within 90 days to 75% by 2010.*

Strategy II.2.1 Simplify returns, instructions and reporting procedures.

Strategy II.2.2 Continuous evaluation of our processes to expedite refunds.

Strategy II.2.3 Simplify the refund review and approval process.

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Strategy II.2.4	Develop and implement electronic options for all business taxes.
Strategy II.2.5	Educate staff, taxpayers and practitioners about the different methods of filing returns and promote the use of electronic filing and payment options.

Performance Indicator:

Input:	Total number of business tax refunds issued.
Output:	Number of business tax refunds issued within 90 days of receipt.
Efficiency:	Percent of business tax refunds issued within 90 days.

OBJECTIVE II.3 *Achieve a 70% response rate to taxpayer correspondence within 30 days of receipt by 2010.*

Strategy II.3.1	Use technology to improve workflow processes.
Strategy II.3.2	Scan all incoming correspondence upon receipt.
Strategy II.3.3	Improve billing notice messages.
Strategy II.3.4	Minimize the number of billing notices issued per tax period.
Strategy II.3.5	Provide electronic means of receiving and replying to taxpayer inquiries.
Strategy II.3.6	Reduce correspondence by brainstorming issues and identifying and implementing solutions.
Strategy II.3.7	Realign service units to better fit new processes.
Strategy II.3.8	Create and implement a plan for staff utilization during peak work volumes.

Performance Indicators:

Input:	Total number of taxpayer correspondence answered or resolved.
Output:	Number of taxpayer correspondence answered or resolved within 30 days of receipt.
Efficiency:	Percent of taxpayer correspondence answered or resolved within 30 days of receipt.

OBJECTIVE II.4 *Achieve a 70% answer rate for inbound phone calls by 2010.*

Strategy II.4.1	Expand automatic call distribution (ACD) system to a call center.
Strategy II.4.2	Minimize the number of billing notices issued per tax period.
Strategy II.4.3	Realign customer service units to better fit new processes.
Strategy II.4.4	Create and implement a plan for staff utilization during peak work volumes.
Strategy II.4.5	Conduct training for staff on tax issues, administrative procedures, customer diversity, telephone etiquette, etc.

Performance Indicator:

Input:	Total number of inbound calls to customer service units.
Output:	Number of calls answered by customer service units.
Efficiency:	Percent of calls answered by customer service units.

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OBJECTIVE II.5 *Contact 25% of new business taxpayers within 60 days of registration by 2010.*

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|-----------------|--|
| Strategy II.5.1 | Provide additional training for taxpayer representatives. |
| Strategy II.5.2 | Provide seminars, videos, and e-learning for new taxpayers and practitioners. |
| Strategy II.5.3 | Contact new businesses by telephone, letter, and field visits. |
| Strategy II.5.4 | Update business publications for clarity and simplicity. |
| Strategy II.5.5 | Develop and conduct surveys, analyze results, and implement appropriate actions. |

Performance Indicator:

- | | |
|-------------|---|
| Input: | Number of new taxpayer registrations. |
| Output: | Number of contacts within 60 days of registration. |
| Efficiency: | Percent of new taxpayer registrations contacted within 60 days. |

OBJECTIVE II.6 *Increase agency initiated community outreach activities by 5% each year.*

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|-----------------|--|
| Strategy II.6.1 | Create a structured program for community outreach activities. |
| Strategy II.6.2 | Create community-based partnerships. |

Performance Indicator:

- | | |
|----------|---------------------------|
| Output: | Number of activities. |
| Outcome: | Establishment of program. |

GOAL III. Maximize compliance.

Vision 2020 2003 Update Links: (Added 10/2003)

- 1.10 - To build a workforce with the education and skills necessary to meet the needs of business in a knowledge-based economy through flexible systems and responsive programs*
- 2.2 - To significantly increase public and private research and development activity*
- 2.6 - To develop and promote Louisiana's transportation infrastructure*
- 2.7 - To assess, build, and capitalize on Louisiana's information and telecommunications infrastructure*
- 2.8 - To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies*
- 3.2 - To provide opportunities and support to overcome Louisiana's poverty crisis*
- 3.3 - To ensure quality healthcare for every Louisiana citizen*
- 3.5 - To ensure safe, vibrant, and supportive communities for all citizens*
- 3.6 - To protect, rehabilitate, and conserve our coastal ecosystem*
- 3.7 - To preserve and develop Louisiana's natural and cultural assets*
- 3.8 - To protect Louisiana's environment and support sustainable development*

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OBJECTIVE III.1 *Achieve .4% of business accounts audited annually by field personnel.*

Strategy III.1.1	Increase use of technology to reduce time to conduct audits.
Strategy III.1.2	Increase the number of audits performed that utilize sampling techniques.
Strategy III.1.3	Expand joint field audits with other taxing agencies.
Strategy III.1.4	Provide additional training to enable agents to readily recognize non-compliant areas.
Strategy III.1.5	Cross-train agents to perform audits for multiple taxes at the same time or by a team of agents.
Strategy III.1.6	Establish a simple method of auditing small use tax businesses (non-taxable service business).
Strategy III.1.7	Create a datamart to aid in the development of audit lead research.
Strategy III.1.8	Create and implement a new tracking system of audits opened and completed.

Performance Indicators:

Input:	Number of field auditors.
Input:	Number of business accounts.
Output:	Number of field audits completed.
Outcome:	Field audit collections per field auditor position.
Outcome	Field audit collections.
Efficiency:	Percent of all business accounts audited.

OBJECTIVE III.2 *Increase taxpayer educational workshops and seminars by 5% each year.*

Strategy III.2.1	Develop and conduct tax specific programs for various industries.
Strategy III.2.2	Partner with other agencies and organizations.

Performance Indicators:

Output:	Number of workshops and seminars conducted each year.
Outcome:	Establishment of programs.
Outcome:	Voluntary revenues.
Outcome:	Total revenues.
Outcome:	Percent of revenues collected voluntarily to total revenues.

OBJECTIVE III.3 *Maintain return on investment at or below \$1.10 per \$100 of revenue collected.*

Strategy III.3.1	Continuous review and improvement of processes.
Strategy III.3.2	Continue taxpayer education and marketing of services.
Strategy III.3.3	Integrate services, where applicable, with other state agencies.

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Performance Indicator:

Outcome:	Cost of collections.
Outcome:	Net collections (in millions).
Outcome:	Cost per \$100 of revenue collected.

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TAX COLLECTION PROGRAM

PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED

CITIZENS OF LOUISIANA receive services from other departments, agencies, and programs funded by the State of Louisiana through the revenues that are generated through the Tax Collection Program. The Program encourages voluntary compliance through education and assistance efforts, but also relies on enforcement of tax collection through audits, litigation, seizures, levies and liens to maximize compliance and revenues for the state and its citizens.

TAXPAYERS OF LOUISIANA receive assistance, counseling, education, and outreach services to enable them to more effectively meet their tax obligations due the state. These include individuals as well as businesses.

LEGISLATORS IN LOUISIANA AND THE GOVERNOR'S OFFICE rely on the Tax Collection Program to efficiently and effectively accomplish its mission in order to accurately project and administer programs and services throughout the state.

POTENTIAL EXTERNAL FACTORS

The key potential external factors that may adversely affect the Department's ability to accomplish its goals relate primarily to the human and financial resources as well as the legal authority the Department will need to perform as described in this plan.

The Department anticipates a significant loss of its senior and mid-level managers over the next five years due to retirement. The inability to capture and transfer this intellectual capital could impact the high level of performance generally provided by the Department. Additionally, the high level of technical knowledge required of employees customarily requiring years of experience would have to be expedited through a shortened learning curve. Proactive development plans and redesigned education efforts should significantly alleviate these situations.

The continual need to integrate more and more technology in the operations of the Department will constantly require adequate funding sources and higher levels of skills from the available human resources. The sheer reduction of population that follows the retirement of the baby-boomers will escalate the need to replace previous human work interventions with technological advances.

Fundamental changes in the business environment due to globalization, rapid technological advances, shifting demographics and increases in planned tax avoidance practices by individual and business taxpayers will require greater enforcement efforts through auditing and legal methods, which may not be available because of a declining workforce and funding sources.

Some of the planned efforts to clarify policies and streamline operations of the Department may require legislative changes or support before they can be implemented.

Finally, the need to emulate advanced business practices raises the expectations of the customers relative to availability of various services.

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DUPLICATION OF SERVICES

The Louisiana Department of Revenue is unaware of any potential duplication of services between the Tax Collection Program and the programs administered by other state agencies.

PROGRAM EVALUATIONS

The goals and objectives of the Louisiana Department of Revenue through the Tax Collection Program are the result of a) internal reviews and analyses conducted by the Department over the past few years; b) external studies conducted on the Department's behalf; and c) lessons of experience learned from other states and tax collection organizations.

The external studies and sources include the following:

- Federation of Tax Administrators Performance Measurement Benchmarking Project – This organization represents the tax agencies of all states and is spearheading initiatives to define and evaluate the best practices of tax agencies in the areas of performance measurement, accountability, and service innovation through technology.
- Legislative Auditor Performance Audit – Act 1100
- Legislative Auditor Performance Audit – Field Audit Performance
- Customer Service Plan (McKee & Associates)
- Policy Development Assessment
- SECURE – Comparative Review of Private Industry Practices to Government
- Phase I of the Integrated Tax System Redesign Project (Produced jointly with IBM)
- Comprehensive Employee Training Needs Assessment (Conducted by LSU)
- Management Skill Assessment
- Cycle Time Reduction Review
- Gartner Information Technology Assessment Report dated November 1, 2002
- State Loss Prevention Safety Audit
- State Civil Service Program Accountability Audit
- LA Society of CPAs – State Tax Bi-Annual Survey
- Digital Divide
- The Capability Model for I.T. – Enabled Outsourcing Service Providers (Carnegie Mellon)
- SSA Consultants – Information Technology Organizational Structure Assessment (2004)
- LiveBridge – ACD System & Call Center Workflow Analysis (2004)

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PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE

	Citizens	Individual Taxpayers	Business Taxpayers	Legislature/ Governor
I.1	•	•		
I.2	•		•	
I.3	•	•		
I.4	•		•	
I.5	•		•	
I.6	•	•	•	
I.7	•		•	
II.1	•	•		
II.2	•		•	
II.3	•	•	•	•
II.4	•	•	•	•
II.5	•		•	
II.6	•	•	•	•
III.1	•		•	•
III.2	•	•	•	•
III.3	•	•	•	•

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OTHER STRATEGIC PLAN REQUIREMENTS

ACT 1078

In furtherance of being recognized as a leader in tax administration, the Department strives for a unified staff and mutual respect by encouraging professionalism and integrity in the workplace. The employees of the Department of Revenue are among the state's most valuable resources, and their well-being is necessary for them to properly carry out their responsibilities. Revenue has a long-standing commitment to staff development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the Department is cognizant that female employees comprise the majority (71.8%) of the permanent staff within the Department and has enacted the following human resources policies that are helpful and beneficial to women and families:

Sexual Harassment (10.3) – The Department will not condone any sexual harassment and supports the theory that all employees be permitted to work in an environment free from unsolicited and unwelcomed sexual overtures.

Tobacco Use (10.25) – to provide a healthy environment for employees and the public.

Employee Assistance Program (10.31) – to ensure employees with personal and family problems have access to assistance in resolving such problems as alcohol or drug dependence, mental or emotional disturbances, or marital, family, financial or legal concerns.

Americans with Disabilities Act (10.33) – to ensure that necessary reasonable accommodations are provided regarding facilities, services, and communications.

Employee Substance Abuse and Drug-Free Workplace (10.34) – to maintain a drug-free workplace and workforce free of substance abuse.

Drug Free Workplace and Drug Testing (10.36) – to curb the use of illegal drugs by employees.

Bloodborne Pathogen Policy (10.37) – to reduce or eliminate occupational exposure to blood and other potentially infectious materials for employees.

Violence Free Workplace (10.38) – to work toward a violence free workplace for employees.

Worker's Compensation Return to Work Policy (10.40) – to make reasonable effort to help employees maximize their healing and facilitate their early return to work.

Selection of Personnel (20.2) – to select from as wide a range of candidates as is feasible and fill positions in a non-discriminatory manner.

Work Schedules and Work Hours (20.10) – to provide flexibility in managing time through flexible work schedules and work hours for employees.

Family and Medical Leave (20.25) – to fairly and equitably approve leave for qualifying conditions.

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Tax Collection Program Statutory Authority

Powers, Functions, and Duties	Constitutional, Statutory, or Other Authority	Administered By:
Administrative Provisions		
General Powers and Duties of Collector	R.S. 47:1501-1522, LAC 61: I.4903, 4905, 4910, 4911, and 4913, LAC 61:I.5105, LAC 61:III.101	Various/Delegated by the Secretary
Conduct Investigations and Hearings	R.S. 47:1541-1548	Various/Delegated by the Secretary
Assessment and Collection Procedures	R.S. 47:1561-1581, LAC 61: I.4901, 4907, and 4908, LAC 61:I.5302	Various/Delegated by the Secretary
Impose Interest and Penalties	R.S. 47:1601-1607, LAC 61:III.2101	Various/Delegated by the Secretary
Issue Refunds of Overpayments	R.S. 47:1621-1627, LAC 61:I.4909	Various/Delegated by the Secretary
Impose Criminal Penalties	R.S. 47:1641-1643	Various/Delegated by the Secretary
Miscellaneous Administrative Provisions	R.S. 47:1672-1674	Various/Delegated by the Secretary
Taxes Administered and Collected		
Alcoholic Beverage Taxes	R.S. 26:341-459, LAC 61:I.201	Taxpayer Services Division—Excise Taxes Section
Automobile Rental Tax	R.S. 47:551	Taxpayer Services Division—Sales Tax Section
Corporation Franchise Tax	R.S. 47:601-618, LAC 61: I.301 et seq., LAC 61:I.1901 et seq.	Taxpayer Services Division—Corporate Income and Franchise Taxes Section
Corporation Income Tax	R.S. 47:287.2-287.785, LAC 61: I.1115 et seq., LAC 61:I.1901 et seq.	Taxpayer Services Division—Corporate Income and Franchise Taxes Section
Electric Cooperative Fee	R.S. 12:425	Taxpayer Services Division—Excise Taxes Section
Estate Transfer Tax	R.S. 47:2431-2437	Taxpayer Services Division—Personal Income Tax Section
Fiduciary Income Tax and Partnerships	R.S. 47:21-107, 47:131-285, 47:300.1-300.11, LAC 61:I.1401	Taxpayer Services Division—Personal Income Tax Section
Gasoline Tax and Inspection Fee	R.S. 47:711-727, 47:771-788, 47:820.1, 47:1681-1691, 51:781-800, LAC 61: I.3101 et seq., LAC 61: I.3501	Taxpayer Services Division—Excise Taxes Section
Gift Tax	R.S. 47:1201-1212	Taxpayer Services Division—Personal Income Tax Section
Hazardous Liquid Pipeline Fee	R.S. 30:701-707	Taxpayer Services Division—Severance Tax Section

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Powers, Functions, and Duties	Constitutional, Statutory, or Other Authority	Administered By:
Hazardous Waste Disposal Tax	R.S. 47:821-832, LAC 61: I.901 et seq.	Taxpayer Services Division—Excise Taxes Section
Inheritance Tax	R.S. 47:2401-2425, LAC 61: I.1701	Taxpayer Services Division—Personal Income Tax Section
Inspection and Supervision Fee	R.S. 45:1177-1179	Taxpayer Services Division—Excise Taxes Section
Ernest N. Morial Exhibition Hall Authority Taxes		
Hotel Room Occupancy Tax	Acts 1978, No. 305; Acts 1980, No. 99; Acts 1987, No. 390, Acts 2002 1 st Ex. Sess., No. 72	Taxpayer Services Division—Sales Tax Section
Food and Beverage Tax	Acts 1987, No. 390	Taxpayer Services Division—Sales Tax Section
Service Contractor and Tour Tax	Acts 1994, No. 42	Taxpayer Services Division—Sales Tax Section
La. Stadium and Exposition District Hotel Tax	Acts 1966, No. 556	Taxpayer Services Division—Sales Tax Section
Local Sales Tax Recovery Surcharge	R.S. 47:303(B)(6)	Taxpayer Services Division—Sales Tax Section
Mail Order Sales Tax	R.S. 47:302(K)	Taxpayer Services Division—Sales Tax Section
Marijuana and Controlled Substance Tax	R.S. 47:2601-2610	Taxpayer Services Division—Excise Taxes Section
Master Meter Fee	R.S. 30:560-561	Taxpayer Services Division—Severance Tax Section
Natural Gas Franchise Tax	R.S. 47:1031-1040, LAC 61: I.4101 et seq.	Taxpayer Services Division—Severance Tax Section
Nonresident Contractor Registration and Bond Requirement	R.S. 47:9 and 47:306(D), LAC 61:I4373	Taxpayer Services Division—Severance Tax Section
Oilfield Site Restoration Fee	R.S. 30:80-97, LAC 61: I.5301	Taxpayer Services Division—Severance Tax Section
Oil Spill Contingency Fee	R.S. 30:2451-2496	Taxpayer Services Division—Severance Tax Section
Partnership Income Tax	R.S. 47:21-107, 47:131-285	Taxpayer Services Division—Personal Income Tax Section
Personal Income Tax	R.S. 47:21-107, 47:290-299.41, LAC 61: I.1301 et seq., LAC 61:I.1901 et seq.	Taxpayer Services Division—Personal Income Tax Section
Personal Income Tax Withholding	R.S. 47:111-115, LAC 61: I.1501 et seq.	Taxpayer Services Division—Corporate Income and Franchise Taxes Section
Pipeline Safety and Odorization Inspection Fee	R.S. 30:560-561	Taxpayer Services Division—Severance Tax Section
Sales & Use Tax	R.S. 47:301-335, LAC 61: I.4301 et seq., LAC 61:1.4401 et seq.	Taxpayer Services Division—Sales Tax Section

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Powers, Functions, and Duties	Constitutional, Statutory, or Other Authority	Administered By:
Severance Tax	R.S. 47:631-648.21, LAC 61: I.2901 et seq.	Taxpayer Services Division—Severance Tax Section
Special Fuels Tax	R.S. 47:801-815, 47:820.1, LAC 61: I.3301 et seq.	Taxpayer Services Division—Excise Taxes Section
Surface Mining and Reclamation Fee	R.S. 30:906.1-906.3	Taxpayer Services Division—Severance Tax Section
Telecommunication Tax for the Deaf	R.S. 47:1061	Taxpayer Services Division—Excise Taxes Section
Tobacco Tax	R.S. 47:841-869, LAC 61:1.5101 et seq.	Taxpayer Services Division—Excise Taxes Section
Transportation and Communication Utilities Tax	R.S. 47:1001-1010, LAC 61: I.3901	Taxpayer Services Division—Excise Taxes Section
Collection, Compliance, and Enforcement Activities		
Tax Collection/Billing	Administrative Provision; Title 11-U.S. Bankruptcy Code; Internal Revenue Code	Collection, Post Processing, and Taxpayer Services Divisions
Refund Offset for Other Debts	R.S. 47:299.1-299.41	Collections Division
Audit Activities	R.S. 47:1541-1543, 47:1605	Field Audit Services and Office Audit Divisions
Tax Incentive Programs	Various	Office Audit Division
Tax Incremental Financing (TIF) Cooperative Endeavors	R.S. 33:9038.4	Taxpayer Services Division
Field Collection Activities	R.S. 47:1569-1573	Regional Office field collection personnel
Lottery Applicant Tax Clearances	R.S. 47:9050(B)	Collection Division
Alcoholic Beverage Sales Tax Clearances	R.S. 26:80(A)(10)	Collection Division
Video Poker License Tax Clearances	R.S. 27:306(F)	Collection Division
Legal Services	R.S. 36:451	Legal Division
Louisiana Tax Free Shopping Program		
Administer a sales tax refund program for qualifying purchases by international travelers	R.S. 51:1301-1316, R.S. 36:459(E), R.S. 36:802.15	Louisiana Tax Free Shopping Commission and its refund agency

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ALCOHOL AND TOBACCO CONTROL PROGRAM

MISSION

The mission of the Office of Alcohol and Tobacco Control is to provide the state with an effective regulatory system for the alcoholic beverage and tobacco industries, with emphasis on access to underage individuals through efficient and effective education and enforcement efforts.

Statutory Requirements:

Title 26 of the Louisiana Revised Statutes; Act 1188 of 1995

Act 1370, 1997, changed the name of the office and added a license requirement for tobacco products dealers who sell at wholesale, retail, or through vending machines. The OATC is responsible for enforcing the prohibition against sales of tobacco products to youths under the age of 18 years and for registering and permitting tobacco retailers and wholesalers in Louisiana. This licensing program is to help ensure compliance with the Prevention of Youth Access to Tobacco Law.

Act 728, 1997, enacted R.S. 14:93.20 to make it unlawful for alcoholic beverage wholesalers, retailers, or producers domiciled outside of Louisiana to ship directly to consumers in Louisiana unless the shipper is registered with the OATC. The OATC is responsible for enforcing this prohibition and for notifying the U.S. Bureau of Alcohol, Tobacco and Firearms of violations.

Act 1054, 1998 instituted the Responsible Vendor Program, which is designed to educate vendors and their employees and customers about selling, serving, and consuming alcoholic beverages in a responsible manner and to provide for certification of vendors and servers. The program, which was voluntary effective January 1, 1998, became mandatory January 1, 2000.

Act 144, 2002, amended and reenacted R.S. 26:271, relative to alcoholic beverage permits; to raise certain permit fees for dealers in beverages of low alcoholic content; and to provide for relative matters.

Act 629, 2003, amended and reenacted R.S. 26:80(F) and 280(F), relative to permits to sell alcoholic beverages of high and low alcoholic content; to provide that a person is not necessarily disqualified from receiving a permit for certain felony convictions; and to provide for related matters.

Act 936, 2003, amended and reenacted R.S. 26:73(B), 272(B), and 906(C), Sales/Tobacco Dealers, authorizes a dealer or operator to pay the annual renewal permit fee by check to sell or engage in the business of selling tobacco products.

Act 881, 2003, amended and reenacted R.S. 26:932(5) and (7), 933(B) and (C), (7), 934(5), 935(A), (B) (1)(a) and (2)(C) and 939 and to enact R.S. 26:932(8) and (9), Alcoholic Beverages, includes tobacco products in the Responsible Vendor Law.

Act 1128, 2003, enacts Chapter 8-A of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:871 through 878, provides for the regulation of the sale of cigarettes through means of telephone, mail, or the Internet when delivery is made in Louisiana.

Act 677, 2003, enacts R.S. 26:85.1, Alcoholic Beverages, authorizes a person to engage in business as a manufacturer and as a retailer at the same time under specified circumstances.

Act 191, 2003, enacts R.S. 26:306, Alcoholic Beverages, provides tracking procedures for kegs of malt beverages consumed off premises.

Act 6, 2003, amends and reenacts R.S. 26:2(8) and 74(A)(3), and 274(A), Alcoholic Beverages, authorizes retail distribution center permits for commercial airlines and prohibits local permits or fees.

Act 1211, 2003, enacts R.S. 26:597, relative to alcoholic beverages; to authorize the inclusion of a proposition relative to such beverages in certain elections in certain areas; to provide for definitions; and to provide for related matters.

STRATEGIC PLAN

Act 519, 2003, amends and reenacts R.S. 26:2(7), 71(A) and (1), 80(B) and (C) (2), 85, 271(A) and (5), 273(A)(2) through (5) and (B), 280(B) and to enact R.S. 26:2(20), relative to alcoholic beverages; to require certain persons to obtain a permit to deal in alcoholic beverages; to provide for requirements; to provide exemptions; and to provide for related matters.

GOAL

GOAL I. Reduce underage consumption of alcohol and tobacco through enforcement efforts while providing professional, knowledgeable, and efficient service to the taxpayers of the state.

OBJECTIVE I.1 *Reduce the average time required for taxpayers to receive alcohol and tobacco permits from 20 days to 10 days 2010.*

Strategy I.1.1 Streamline permit process.
Strategy I.1.2 Redesign or install new permit computer program.
Strategy I.1.3 Install and implement a document imaging and scanning system.

Performance Indicator:

Output: Number of new tobacco permits processed.
Output: Number of tobacco renewal permits processed.
Output: Number of tobacco permits denied.
Output: Number of new alcohol permits processed.
Output: Number of alcohol renewal permits processed.
Output: Number of alcohol permits denied.
Efficiency: Average time for taxpayers to receive alcohol and tobacco permits (in days)
Efficiency: Average number of days to process tobacco permits.
Efficiency: Average number of days to process alcohol permits.

OBJECTIVE I.2 *Reduce the number of alcohol compliance violations to below 10% by 2010.*

Strategy I.2.1 Increase the number of compliance checks, enforcement details (operations), and inspections.

Performance Indicators:

Output: Number of compliance checks.
Output: Number of inspections.
Output: Number of citations issued.
Output: Number of summonses and arrests.
Outcome: Alcohol non-compliance rate.
Outcome: Tobacco non-compliance rate.

STRATEGIC PLAN

ALCOHOL AND TOBACCO CONTROL PROGRAM

PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED

The principal clients or users of the Alcohol and Tobacco Control Program include the businesses and taxpayers who count on this program to provide a level playing field for the alcoholic beverage industries while providing the measures necessary for temperance. This in turn ensures an industry free from violation and offers an opportunity to build public confidence. In addition, citizens who purchase alcohol and tobacco products benefit from a well regulated industry.

POTENTIAL EXTERNAL FACTORS

The key potential external factors that may adversely affect ATC's ability to accomplish its goals relate primarily to the human and financial resources it will need to perform as described in this plan.

In order to enhance its enforcement efforts, ATC is attempting to expand its ranks of experienced field agents and through in-service training programs continue to improve the level and caliber of agents.

Furthermore, the Department's ability to incorporate new technologies into ATC's operations may be constrained by labor market conditions that make it difficult to recruit and retain sufficient skilled information services employees.

Since many of the proposed objectives and strategies are heavily dependent on the development of an integrated computer management information system its implementation is paramount to uphold these objectives.

DUPLICATION OF SERVICES

ATC is unaware of any potential duplication of services between its program and the programs administered by other state agencies.

PROGRAM EVALUATIONS

The goals and objectives of the Alcohol and Tobacco Control Program described in this strategic plan are the result of internal reviews and analyses conducted by the Department and a management and technology study performed by IBM in 1998.

PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE

	Taxpayers	Citizens	Legislature
I.1	•		
I.2		•	•

STRATEGIC PLAN

CHARITABLE GAMING PROGRAM

MISSION

The mission of the Office of Charitable Gaming is to administer efficiently and effectively the state's tax and regulatory statutes in a manner that will generate the highest degree of public confidence in the Department's integrity and fairness.

Statutory Requirements:

Title 26 of the Louisiana Revised Statutes; Act 1188 of 1995

Act 568, effective June 30, 1999, creates the Office of Charitable Gaming within the Department of Revenue and transfers the regulatory and statutory authority from the Office of State Police. This act also enacted Chapter 11 of Title 4, all relative to the conducting and regulation of charitable gaming.

Act 1286, effective August 15, 1999, increases the annual license fees for licensed organizations.

GOALS

GOAL I. Guarantee organizations obtain full benefit from games and ensure net proceeds of games of chance are contributed to bona fide causes.

OBJECTIVE I.1 Increase the number of audits conducted by 5% per year through 2010.

Strategy I.1 Increase auditor productivity and streamline processes for conducting audits.

Performance Indicator:

Output: Number of audits conducted previous fiscal year.

Output: Number of audits conducted this fiscal year.

Efficiency: Percent of audits increased.

OBJECTIVE I.2 Increase the percentage of organizations attending training sessions or seminars by at least 2% per year through 2010.

Strategy I.2 Improve communications attracting organizations to training sessions to ensure accurate accounting of all phases of the games

Performance Indicators:

Output: Number of organizations trained previous fiscal year.

Output: Number of organizations trained this fiscal year

Efficiency: Percent of organizations trained.

STRATEGIC PLAN

GOAL II. Decrease the potential for fraud in the conducting of games of chance.

OBJECTIVE II.1	<i>Increase the number of inspections conducted by 5% per year through 2010.</i>
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Strategy II.1	Increase auditor productivity for conducting inspections
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Performance Indicator:

Output:	Number of inspections conducted last fiscal year.
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Output:	Number of inspections conducted this fiscal year.
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Efficiency:	Percent of inspections conducted.
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GOAL III. Prevent the infiltration of the elements of crime into the charitable gaming industry.

OBJECTIVE III.1	<i>Reduce the number of investigations conducted by 5% by 2010.</i>
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Strategy III.1.1	Utilize training sessions to effect better compliance with paperwork.
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Strategy III.1.2	Utilize audits to better compliance with sessions records and reports.
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Strategy III.1.3	Detect fraud or potential thefts as early as possible to limit expose to organizations.
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Performance Indicator:

Output:	Number of investigations conducted previous fiscal year.
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Output:	Number of investigations conducted this fiscal year.
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Efficiency:	Percent of investigations conducted.
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GOAL IV. Utilize technology to improve services and increase office efficiencies.

OBJECTIVE IV.1	<i>Provide advanced technology to employees and the charitable gaming industry.</i>
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Strategy IV.1.1	Develop and provide a functional Web site.
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Strategy IV.1.2	Be capable of receiving reports and fees electronically.
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Strategy IV.1.3	Provide employees with enhanced technological resources to become more efficient and productive.
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Performance Indicator:

Outcome:	Provide a user friendly and functional Web site capable of receiving reports and fees electronically by end of FY07-08.
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STRATEGIC PLAN

OFFICE OF CHARITABLE GAMING

PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED

CHARITABLE ORGANIZATIONS ensure only bona fide organizations participate and that full revenues due are received by the appropriate charitable organization to enable them to carry out their stated charitable purpose.

COMMERCIAL HALLS AND DISTRIBUTORS ensure compliance with the law.

POTENTIAL EXTERNAL FACTORS

Some external factors that could affect the Office of Charitable Gaming's ability to accomplish its goals include unanticipated legislation, reduction in the number of charitable organizations, and the proliferation of gaming in other areas.

DUPLICATION OF SERVICES

Due to the close working relationship between this office and the detective and State Police personnel, there is no known duplication of effort.

PROGRAM EVALUATIONS

The goals and objectives of the Office of Charitable Gaming described in this strategic plan are the result of internal reviews and analyses conducted by the Department.

PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE

	Taxpayers/ Citizens	Legislature/ Governor	Charitable Organizations
I.1	●	●	●
I.2	●	●	●
II.1	●	●	●
II.2			●
III.1	●	●	●
IV.1	●	●	●